

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA

_____)	
UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No. 6:13-cv-61-Orl-36TBS
)	
CARLOS A. CABRERA,)	
)	
Defendant.)	
_____)	

CONSENT FINAL JUDGMENT OF PERMANENT INJUNCTION

Plaintiff, the United States of America, filed a complaint against the defendant, Carlos A. Cabrera, seeking a permanent injunction barring Carlos A. Cabrera from preparing tax returns for others (Doc 1). The parties have settled all issues raised in the complaint. Pursuant to the settlement, Carlos A. Cabrera admits that this Court has jurisdiction over him and over the subject matter of this action pursuant to 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402. Carlos A. Cabrera does not admit or deny any of the other allegations in the complaint.

Carlos A. Cabrera voluntarily consents to entry of this permanent injunction under 26 U.S.C. §§ 7402, 7407, and 7408 and waives any right he may have to appeal from this permanent injunction. The parties waive the entry of findings of fact and conclusions of law under Federal Rules of Civil Procedure 52 and 65. The parties agree that they will each bear their own costs, including any attorneys' fees or other expenses of this litigation.

The parties agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against Carlos A. Cabrera for asserted violations of the Internal Revenue Code nor does it preclude Carlos A. Cabrera from contesting any such penalties. The parties further agree that entry of this permanent injunction resolves only this

civil injunction action, and neither precludes the United States from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Carlos A. Cabrera from contesting his liability in any matter or proceeding.

Accordingly, it is hereby ORDERED, ADJUDGED, and DECREED that:

1. This Court has jurisdiction of this action pursuant to 28 U.S.C. §§ 1340, 1345 and 26 U.S.C. § 7402(a).

2. Carlos A. Cabrera is permanently enjoined from directly or indirectly:

A) Preparing or filing federal tax returns, amended returns, claims for refund, or any other federal tax-related documents for anyone other than himself;

B) Assisting in or directing the preparation or filing of federal tax returns, amended returns, claims for refund, or any other federal tax-related documents for anyone other than himself;

C) Owning, controlling, managing, or profiting from any business involved in the preparation of tax returns and/or the provision of tax advice;

D) Engaging in conduct subject to penalty under 26 U.S.C. § 6694;

E) Engaging in conduct subject to penalty under 26 U.S.C. § 6695;

F) Engaging in conduct subject to penalty under 26 U.S.C. § 6701;

G) Representing, or appearing on behalf of, any person before the Internal Revenue Service; and

H) Engaging in conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

3. Carlos A. Cabrera is ORDERED, pursuant to 26 U.S.C. § 7402(a), to mail, within 45 days of this order, a notice to all persons for whom he prepared federal tax returns, amended

returns, refund claims, or any other federal tax-related documents since January 1, 2008. This notice shall inform the recipients that a permanent injunction has been entered against Carlos A. Cabrera and shall contain a copy of this permanent injunction. This notice shall contain no other enclosures unless approved by counsel for the United States and/or the Court. Further, Carlos A. Cabrera is ORDERED, pursuant to 26 U.S.C. § 7402(a), to file a certificate of compliance with the Court within 45 days of this order, signed under the penalty of perjury, stating that he has complied with this paragraph.

4. Carlos A. Cabrera is ORDERED, pursuant to 26 U.S.C. § 7402(a), to produce to counsel for the United States, within 45 days of this order, a complete list of all persons identified in paragraph 3, identifying each person's name, social security number, address, e-mail address, telephone number, and the tax period(s) for which he prepared a tax-related document for that person.

5. Carlos A. Cabrera is ORDERED, pursuant to 26 U.S.C. § 7402(a), to provide a copy of this permanent injunction within 45 days of this order to all of his principals, officers, managers, employees, and independent contractors, and provide to counsel for the United States within 45 days of this order a signed and dated acknowledgment of receipt for each person whom he provided such a copy.

6. Carlos A. Cabrera is ORDERED, pursuant to 26 U.S.C. § 7402(a), that he shall be solely responsible for the notification requirements set forth in paragraphs 3, 4, and 5 and Carlos A. Cabrera will be required to bear all costs associated with the notification requirements set forth in paragraphs 3, 4, and 5.

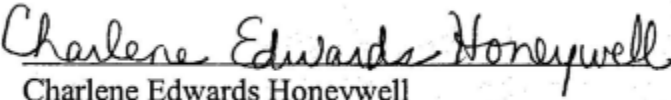
7. The United States shall be permitted to engage in post-judgment discovery to ensure compliance with this permanent injunction.

8. This Court shall retain jurisdiction over this action for the purpose of enforcing this permanent injunction.

9. Pursuant to Fed. R. Civ. P. 65(d)(2), this order of permanent injunction binds the following who receive actual notice of it by personal service or otherwise:

- A) The defendant, Carlos A. Cabrera;
 - B) Carlos A. Cabrera's officers, agents, servants, employees, and attorneys; and
 - C) Other persons who are in active concert or participation with anyone described in (A) or (B), above.
10. The Clerk is directed to close this case.

DONE AND ORDERED in Orlando, Florida this 14th day of June, 2013


Charlene Edwards Honeywell
United States District Judge

Copies furnished to:

All parties of record including unrepresented parties